



**pennsylvania**  
DEPARTMENT OF PUBLIC WELFARE

NOV 01 2011

Ms. Michele Berman  
President  
Salman Corporation d/b/a Comfort Keepers  
705 West Avenue  
Jenkintown, Pennsylvania 19046

Dear Ms. Berman:

I am enclosing for your review the final performance audit report for Salman Corporation d/b/a Comfort Keepers as prepared by the Division of Audit and review (DAR). Your response dated October 17, 2011 has been incorporated into the final report as an attachment.

The report contains the findings and recommendations that were discussed with your staff at the exit conference on October 5, 2011.

I would like to express my appreciation for all the courtesy extended to my staff during the course of the fieldwork. I understand that you were especially helpful to Mr. Rausch in expediting the audit process.

The report will be forwarded to the Department's Office of Developmental Programs (ODP) to begin the Department's resolution process concerning the report's contents. The staff from ODP may be in contact with you to follow-up on the action taken in consideration of the report's findings.

If you have any questions concerning this report, please contact Alexander Matolyak, Audit Resolution Section, 717-783-7786.

Sincerely,

Tina L. Long, CPA  
Director

Enclosure

c: Secretary Gary Alexander  
Mr. Timothy M. Costa  
Mr. Kevin Friel  
Ms. Vicki Stillman-Toomey  
Mr. Joseph Church  
Ms. Karen Deklinski

Some information has been redacted from this audit report. The redaction is indicated by magic marker highlight. If you want to request an unredacted copy of this audit report, you should submit a written Right to Know Law (RTKL) request to DPW's RTKL Office. The request should identify the audit report and ask for an unredacted copy. The RTKL Office will consider your request and respond in accordance with the RTKL (65 P.S. §§ 67.101 et seq.). The DPW RTKL Office can be contacted by email at: [ra-dpwtkl@pa.gov](mailto:ra-dpwtkl@pa.gov).



NOV 01 2011

Mr. Timothy M. Costa  
Executive Deputy Secretary  
333 Health & Welfare Building  
Harrisburg, Pennsylvania 17102

Dear Mr. Costa:

In response to a request from the Office of Developmental Programs (ODP), the Bureau of Financial Operations (BFO) initiated an audit of Salman Corporation, Inc. d/b/a Comfort Keepers (Comfort). The audit was designed to investigate, review and make recommendations regarding the reimbursements from PROMISe for client care and personal habilitation services. Our audit examined the period from January 1, 2010 to May 31, 2011 (Audit Period) and also considered certain subsequent events.

This report is currently in final form and therefore contains Comfort's views on the reported findings, conclusions and recommendations. Management's response to the draft report is included as an attachment hereto. The report's contents and response were discussed at an exit conference held October 5, 2011.

**Comfort Keeper's Executive Summary**

Comfort was incorporated in September of 2002 as a for-profit Pennsylvania corporation. It is a health care provider servicing clients who are approved by the Commonwealth of Pennsylvania, Department of Public Welfare (DPW) and ODP. Comfort works with developmental disability organizations in Philadelphia, Bucks and Montgomery County to provide in-home services to individuals and families with special needs. Comfort assists individuals to acquire and maintain the highest possible level of independent living considering each individuals particular circumstances by providing habilitation, companionship, light housekeeping, transportation and respite services.

The report findings and recommendations for corrective action are summarized below:

FINDINGS	SUMMARY
<b><i>Finding No. 1 – A Sample Of Comfort's PROMISe Reimbursements And Their Underlying Documentation Found That 17.5% Of The Items Tested Were Unsubstantiated.</i></b>	A random sample was tested for adequacy of documentation. The results were that 17.5% of the tested reimbursements were unsubstantiated. Extrapolating this variance over the entire population of reimbursed claims results in a disallowance of \$703,648.

HIGHLIGHTS OF RECOMMENDATIONS
ODP should : <ul style="list-style-type: none"> <li>• Recover \$703,648 from Comfort due to unsubstantiated claims.</li> </ul> Comfort should: <ul style="list-style-type: none"> <li>• Ensure that all claims submitted for reimbursement are appropriately documented.</li> </ul>

**Comfort Keepers**  
**January 1, 2010 through May 31, 2011**

FINDINGS	SUMMARY
<b><i>Finding No. 2 – In Many Instances, The Nature Of The Services Rendered Were More In The Nature Of Companionship, Housekeeping Or Personal Hygiene Rather Than Habilitation.</i></b>	Comfort billed PROMISE for habilitation services; however, in many instances the nature of the service rendered was either too vague to make a determination or was more in the nature of companionship, housekeeping or personal hygiene than habilitation.

**HIGHLIGHTS OF RECOMMENDATIONS**

<p>ODP should:</p> <ul style="list-style-type: none"> <li>• Continue to monitor that the procedure codes used to bill PROMISE accurately reflect the nature of the service rendered.</li> </ul> <p>Comfort should:</p> <ul style="list-style-type: none"> <li>• Distinguish between habilitation, companionship and housekeeping. The procedure codes used for PROMISE billings should accurately reflect the nature of the services rendered.</li> <li>• Insure that all employees who provide direct service are regularly trained as to the nature of the various services and the requirement that service delivery should reflect the goals and outcomes described in the Individual Service Plans (ISP).</li> </ul>
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FINDINGS	SUMMARY
<b><i>Finding No. 3 – Daily Progress Notes Were Not Prepared. Instead, Service Activities Were Documented Through The Use Of A Generic Checklist.</i></b>	The individuals' daily progress (or lack thereof) could not be verified. For the most part, Comfort's practice was to prepare a monthly service note. Daily time sheets included a generic checklist for activities performed. Since the majority of services were provided on an intermittent basis, progress notes should have been prepared each time such services were rendered.

**HIGHLIGHTS OF RECOMMENDATIONS**

<p>ODP should:</p> <ul style="list-style-type: none"> <li>• Once more communicate to providers (such as Comfort) the necessary frequency and descriptive content of progress notes so as to substantiate the carrying out of the goals and outcomes set forth in the ISP.</li> </ul> <p>Comfort should:</p> <ul style="list-style-type: none"> <li>• Require its employees to conform to ODP's communications as to progress note frequency and sufficiency of content.</li> </ul>
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**Comfort Keepers**  
**January 1, 2010 through May 31, 2011**

FINDINGS	SUMMARY
<p><b><i>Finding No. 4 – Individual Service Plans Were Often Lacking Descriptions Of The Steps And Methods Necessary To Achieve The Stated Goals. In Many Instances, There Was No Justification For The Kind And Number Of Service Units Authorized.</i></b></p>	<p>BFO was unable to determine if the habilitation goals were met because the ISP were often stated in vague or general terms such that there was no specific justification for a particular service or number of service units authorized.</p>
HIGHLIGHTS OF RECOMMENDATIONS	
<p>ODP or the administrative entities should:</p> <ul style="list-style-type: none"> <li>• Only approve ISP with specific goals and a reasoned and thorough approach to calculating the units of service necessary to achieve these goals.</li> <li>• Verify that all Support Coordinators prepare and send for approval ISPs that contain specific goals that are individualized to suit a customer’s needs.</li> </ul> <p>Comfort should:</p> <ul style="list-style-type: none"> <li>• Review new ISPs to verify that the stated goals are specific to the individual and are sufficiently detailed to allow the preparation of daily progress notes that evidence the services performed to achieve the stated goals.</li> </ul>	

**Background**

Comfort was incorporated in September of 2002 as a for-profit Pennsylvania corporation. Its corporate office is located at 705 West Avenue, Jenkintown, PA 19046.

Comfort is a health care provider servicing clients who are approved by the Commonwealth of Pennsylvania, Department of Public Welfare (DPW) and ODP. Comfort works with Philadelphia, Bucks and Montgomery County developmental disability organizations to provide in-home habilitation services to individuals and families with special needs. Comfort assists individuals to acquire and maintain the highest possible level of independent living considering each individuals particular circumstances by providing habilitation, companionship, light housekeeping, transportation and respite services. These services are performed in individuals’ homes and communities by Comfort’s employees.

**Objective/Scope/Methodology**

The audit objective, developed in concurrence with ODP was:

- To determine if Comfort has adequate documentation to substantiate its billings to PROMISe for habilitation and other related services.

The criterion used to ascertain the adequacy of substantiation was ODP Bulletin #00-07-01 dated April 26, 2007.

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In pursuing the objective, the BFO interviewed ODP personnel and Comfort's management. We also reviewed books, records, third party invoices, bills, receipts and other pertinent data necessary to pursue the audit objective, such as PROMiSe reimbursement data, HCSIS electronic records and financial statements.

Government auditing standards require that we obtain an understanding of management controls that are relevant to the audit objective described above. The applicable controls were examined to the extent necessary to provide reasonable assurance of the effectiveness of these controls. Based on our understanding of the controls, certain material deficiencies came to our attention. Areas where we noted material deficiencies or an opportunity for improvement in management controls are addressed in the findings of this report.

We conducted this performance audit in accordance with generally accepted governmental auditing standards. Those standards require that we plan and perform the audit to obtain sufficient appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

The BFO's fieldwork was conducted from July 14, 2011 to August 1, 2011, and was performed in accordance with generally accepted government auditing standards. This report, when presented in final form, will be available for public inspection.

**Results of Fieldwork**

**Finding No. 1 – A Sample Of Comfort's PROMiSe Reimbursements And Their Underlying Documentation Found That 17.5% Of The Items Tested Were Unsubstantiated**

A statistically random sample of 59 claims was selected from the total of 15,477 claims reimbursed by PROMiSe during the Audit Period. As delineated in ODP Bulletin #00-07-01, the underlying documentation for the sampled claims was examined including supporting time sheets, progress notes, if any, the nature of the services and number of units authorized to be provided were verified back to the ISPs.

The exceptions were in three categories. In the first category, there were two sampled claims whose time according to the time sheets and other supporting documentation was lower than the amount that was billed by \$258.

A second category of exceptions had no progress notes for the claims sampled and, although the time sheets had blocked checklists of service(s) for the different kinds of services that could be rendered; the blocks were left completely blank. The sample contained eight items in this class for a total variance of \$1,929.

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There were also three items where, instead of checking the blocks for services rendered by specific days, a column marked "Every Day" was checked off. Since habilitation services require daily progress notes (See Finding No. 3), these claims totaling \$977 were disallowed due to lack of a day specific progress note.

The total exceptions were 12 of the 59 sampled or \$3,164 of the \$18,085 tested. This amount was extrapolated over the universe of reimbursed PROMISE reimbursement claims which was \$4,020,844 in order to determine the total disallowance of \$703,648.

**Recommendations**

The BFO recommends that ODP recover \$703,648 due to a lack of adequate substantiation.

The BFO also recommends Comfort ensure that all claims submitted for reimbursement are appropriately documented.

**Finding No. 2 – In Many Instances, The Nature Of The Services Rendered Were More In The Nature Of Companionship, Housekeeping Or Personal Hygiene Rather Than Habilitation.**

Each procedure code has its own per unit reimbursement rate. Over 93% of Comfort's claims were coded as Home/Community Habilitation Unlicensed Level 3 – 15 minutes. However, an examination of the underlying documentation for habilitation claims indicates that the services rendered were more in the nature of recreational activities, housekeeping, personal hygiene or meal preparation.

For example, one ISP reads, "(Individuals) needs physical assistance to ensure her safety when bathing." While habilitation services were authorized the stated needs are better suited for companion services. Companion services are provided to individuals in private residences providing supervision, necessary care and minimal assistance focused only on health and safety. Companion services are in lieu of habilitation services when a habilitative outcome is not feasible. Billings using companion procedure codes are appropriate for minimal assistance with daily living activities including grooming, health care, household care, meal preparation and socialization.

In another example, the habilitation code was used where overnight support was provided to insure the individual's safety while her mother worked the night shift five days a week. This is an example of companionship, not habilitation.

In some cases the habilitation needs are to become more self-sufficient in their own household while other customers are able to handle their home needs but need habilitation in community and social affairs outside of the home. The procedure code for habilitation includes both home based and community based services. However, it was not evident from the documentation examined that habilitation services were being performed. Where the time sheet had "Meal Preparation" or "Light Housekeeping" checked off, but in the absence of a date specific progress note, there was no way of determining if the employee-care giver cooked the food or cleaned the house (which is

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companion services) or whether the customer cooked and cleaned under the supervision and care of the employee-care giver (which would be habilitation services).

**Recommendations**

The BFO recommends that ODP should continue to monitor that the procedure codes used to bill PROMISE accurately reflect the nature of the service rendered.

The BFO also recommends comfort should distinguish between habilitation, companionship and housekeeping. The procedure codes used for PROMISE billings should accurately reflect the nature of the services rendered. Comfort should also insure that all employees who provide direct service are trained and regularly reminded as to the nature of the various services and the requirement that service delivery should reflect the goals and outcomes described in the ISP.

**Finding No. 3 – Daily Progress Notes Were Not Prepared. Instead, Service Activities Were Documented Through The Use Of A Generic Checklist.**

In its April 26, 2007 Bulletin Number 00-07-01, ODP issued guidance to providers regarding billing documentation requirements for Waiver services. ODP's policy is that "Providers shall maintain records that fully describe the nature and extent of services provided. The records must separately identify waiver participants and services." In either electronic form or by paper copy, the documentation which would support a valid claim for PROMISE reimbursement would include name(s), date(s), an approved ISP authorizing specific type(s) of service and number(s) of units, progress notes as to what services were rendered and billed, staff records and time sheets.

Progress reports are written reports detailing how the provider's support assists the individual to achieve an approved outcome or how a lack of progress will be remedied.

A progress note is required for each periodic, non-consecutive service. Daily progress notes would be required for services provided by licensed or skilled professionals such as physical therapy, occupational therapy, speech therapy or habilitation services (See Finding No.1).

As a general rule, Comfort did not keep daily progress notes. Comfort did have time sheets with employee-care giver names, signed and a dated recordation of hours worked. In addition to recording hours, the time sheets had a separate section containing checklists of various kinds of services that could be provided. Employee-care givers could check the block indicating the kind of service rendered on any particular day. Some time sheets examined did not have any blocks checked off although days and hours worked were clearly indicated (See Finding 1).

During the time that BFO was conducting its field work, Comfort was retraining its employee-care givers in the proper use and preparation of new forms for progress notes. The new forms omit checklists and require narrative descriptions of services rendered. Since the use of the new progress report forms was implemented after the Audit Period, BFO did not test nor does it opine on the adequacy of this subsequent event.

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Comfort's maintenance of monthly progress notes did not meet the frequency standard of ODP's Bulletin.

**Recommendations**

BFO recommends that ODP once more communicate to providers (such as Comfort) the necessary frequency and descriptive content of progress notes so as to substantiate the carrying out of the goals and outcomes set forth in the ISP.

The BFO also recommends comfort should require its employees to conform to ODP's communications as to progress note frequency and sufficiency of content.

**Finding No. 4 – Individual Service Plans Were Often Lacking Descriptions Of The Steps And Methods Necessary To Achieve The Stated Goals. In Many Instances, There Was No Justification For The Kind And Number Of Service Units Authorized.**

The authorizations for all services, their frequency and their duration are set forth in an individual's ISP. Generally, the ISPs are generated, approved and take effect on a fiscal year basis. One audit procedure was to trace the service(s) rendered back to the ISPs to confirm that a particular service was authorized and to verify that the number of units billed was within the parameters of the total units budgeted in the relevant ISP.

In so doing, the ISPs were examined with a view toward identifying specific outcomes and goals for each individuals. During the annual team review of an individual's ISP, Comfort should make certain that specific outcomes and actions needed to achieve those outcomes is discussed and documented. It is Comfort's responsibility to be certain that it understands each individual's goals, expectations and methods of their achievement.

In many instances, the examination found that the ISPs used generic language and outcomes. For instance, ISP outcome language included the following:

- "(Individuals) will utilize home and community habilitation to increase her independence....Neighbor and sister will take (Individuals) out into the community to build on her ADL's (assisted daily living)."
- "(Individuals) will receive home and community habilitation services so she may increase her independence and socialization....will work on various areas of basic daily living skills such as: Household chores, hygiene and socialization."

The frequency and duration of the authorized services are given but they do not include any description or methodology of how a given number of units of service was set (i.e. Why is three days a week for five hours each better than five days a week for three hours each?).

As a result, it was difficult to verify that the particular service rendered was specifically authorized by the ISP and there was no objective quantitative measure of the sufficiency of unit frequency or duration stated in the ISPs.

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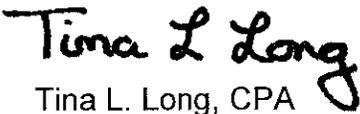
**Recommendations**

BFO recommends that ODP or the administrative entities should only approve ISPs with specific goals and a reasoned and thorough approach to calculating the units of service necessary to achieve these goals. BFO also recommends that ODP verify that all Support Coordinators prepare and send for approval ISPs that contain specific goals that are individualized to suit a customer's needs.

BFO recommends that Comfort should review new ISPs to verify that the stated goals are specific to the individual and are sufficiently detailed to allow the preparation of daily progress notes that evidence the services performed to achieve the stated goals.

In accordance with our established procedures, an audit response matrix will be provided to ODP. The ODP will be responsible for completing the matrix and forwarding it to the DPW Audit Resolution Section within 60 days. The response to each recommendation should indicate ODP's concurrence or non-concurrence, the corrective action to be taken, the staff responsible for the corrective action, the expected date that the corrective action will be completed, and any related comments.

Sincerely,



Tina L. Long, CPA  
Director

- c: Secretary Gary Alexander  
Ms. Michele Berman  
Mr. Kevin Friel  
Ms. Vicki Stillman Toomey  
Mr. Joseph Church  
Ms. Karen Deklinski

**COMFORT KEEPERS  
RESPONSE TO THE DRAFT REPORT**

**ATTACHMENT**

Mr. Daniel Higgins, Audit Manager  
Division of Audit and Review  
Bureau of Financial Operations  
Department of Public Welfare  
801 Market Street, Suite 5040  
Philadelphia, PA 19107-3126

October 17, 2011

Dear Mr. Higgins:

We received the draft of the performance audit report prepared by the PA Department of Welfare, Division of Audit and Review (DAR). Upon review of the draft report, we disagree with many of the findings included within the report. We have provided a summary as follows:

- 1) Safman Inc. d/b/a Comfort Keepers disagrees with the 17.5% sampling error rate and the related extrapolated disallowance of claims totaling \$703,648. We have included evidence in this package to prove services were, in fact, provided to the consumers considered "unsubstantiated" by DAR in the draft audit report. **The evidence includes signed affidavits from several consumers stating Comfort Keepers did, in fact, provide services to consumers DAR considered "unsubstantiated" in the draft audit report. Our consumers are available to answer any questions you may have regarding the services Comfort Keepers provided.**
- 2) Comfort Keepers disagrees that services rendered were more in the nature of companionship and housekeeping rather than habilitation. We provided all services as defined in the approved Individual Support Plans for each consumer. Services were habilitation in nature.
- 3) Comfort Keepers disagrees that progress notes should be prepared each time services are rendered. The services we provided were non-intermittent, continuous, consecutive, approved and regularly scheduled, as defined in ODP Bulletin 00-07-01. Therefore, service provided may be substantiated by a single monthly progress note. We believe ODP Bulletin 00-07-01 is an ambiguous document. For example, the bulletin does not state that services not provided 365 days a year are considered intermittent. In addition, many of the Individual Support Plans state progress will be monitored monthly.
- 4) Comfort Keepers does not create or approve Individual Support Plans (ISP). Therefore, Comfort should not be penalized if Individual Service Plans lack specific descriptions of steps necessary to achieve stated goals. An agency, independent of Comfort keepers, is compensated create service plans. Another agency approves the Individual Support Plan. Comfort Keepers is not the Supports coordinator or the manager of the program.

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- 5) The draft audit report also includes recommendations to ODP. ODP operates the program. According to the recommendations included in the draft audit report prepared by DAR, it appears the findings at Comfort Keepers are a reflection on the ambiguity of what is required throughout the entire program.

We have provided a more detailed response in the pages subsequent to this letter, including the affidavits from our consumers mentioned in #1 above.

Comfort Keepers has been providing services to MR Waiver consumers for over 9 years. In addition to being a long standing provider within ODP, Comfort Keepers is also a low cost provider. Comfort Keepers makes it possible for consumers to receive more support services due to our lower cost structure. In addition, our companionship rates are almost the same as our habilitation rates. We assist individuals to acquire and maintain the highest level of independent living by providing habilitation, companionship, light housekeeping, transportation and respite services at a low cost which is reflected by the number of consumers we provide service to. The number of consumers we provide service to has significantly increased over the past two years.

In closing, I request you reconsider your position of disallowing \$703,648 of reimbursed claims. It would create a financial hardship for the agency which, in turn, would be detrimental to each of our consumers. Comfort Keepers provides a low cost, high quality service for the Program. Based on our response and the evidence included in this package we provide proof that services were provided to the consumers and the related cost to provide such services were incurred by Comfort Keepers. Our office has taken drastic measures to correct any administrative deficiencies brought to our attention during the audit. As you know, we had corrected quite a few administrative deficiencies prior to the audit. If you are unable to reconsider your position we request a meeting with Mr. Kevin Friel, Deputy Secretary for Developmental Programs or another person authorized to act on his behalf. Thank you for your consideration in this matter.

Sincerely,



Michele Berman, President

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Division of Audit and Review -Bureau of Financial Operations  
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The Salman Corporation d/b/a Comfort Keepers Response to Audit conducted by the Division of Audit and Review:

**Finding # 1-** A sample of Comfort Keeper's PROMISE reimbursements and their underlying documentation found that 17.5% of the items were unsubstantiated.

**Comfort Keepers Response-** Salman Inc. d/b/a Comfort Keepers disagrees with the 17.5% sampling error rate and the related extrapolated disallowance of claims totaling \$703,648. Comfort Keepers does agree that there were two instances in which there was human billing error. The Billing for L.L. for the total of 12 units totaling \$ 60.84 was incorrect. The employee providing services entered their time incorrectly and therefore it was billed in error. The billing for D.P. is also a human billing error. There were 38 units of service totaling \$ 197.22 billed incorrectly. The aide providing service calculated the hours incorrectly, therefore, the units were billed in error.

We have provided signed affidavits from several consumers stating Comfort Keepers did, in fact, provide services to these consumers. DAR considered services to these consumers as "unsubstantiated" in the draft audit report. Our consumers are available to answer any questions you may have regarding the services Comfort Keepers provided. We request DAR and ODP accept these affidavits as proof of providing service (Pages 10-18).

**Finding # 2 –** In many instances, the nature of the services rendered were more in the nature of companionship housekeeping or personal hygiene rather than habilitation.

**Comfort Keepers Response-** Comfort Keepers provided all services as defined in the approved individual Support Plans for each consumer. Services provided were habilitation in nature, therefore; we disagree that services were companionship in nature.

**Finding #3 –** Daily progress notes were not prepared. Instead, service activities were documented through use of a generic checklist.

**Comfort Keepers Response –** Comfort Keepers reviewed ODP Bulletin 00-07-01. The services provided were non-intermittent, continuous, consecutive, approved and regularly scheduled, as defined in the Bulletin. Therefore, activity can be supported by a single monthly progress note.

Bulletin 00-07-01, is an ambiguous document. It is vague and can be interpreted in many ways. The Bulletin does not state that any services that are not provided 365 days a year are considered

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intermittent. It is my understanding, that non –intermittent services are residential services. This is not clearly defined in the Bulletin either.

In addition, the service definitions utilized by ODP need some revision. For example, in home and community habilitation can be inclusive of many different activities, some in the community and some in the home. In home supports should have a separate service definition. The State of PA requirements for a provider are different for in home support. For example, services such as assisting with activities of daily living in a consumer's home requires the provider to be licensed by Pennsylvania Department of Health, whereby, assistance and habilitation in the community have no such requirement.

Furthermore, Comfort Keepers Home and Community Habilitation rate is not much more than the rate that ODP has set for companionship.

We are required to use the generic checklist by our franchisor.

**Finding # 4** – Individual Service Plans were often lacking descriptions of the steps necessary to achieve the stated goals. In many instances, there was no justification for the kind and number of services units authorized.

**Comfort Keepers Response-** Comfort Keepers does not create Individual Support Plans. However, in many of the ISP's it states that progress will be monitored monthly. This reinforces my belief that determining whether monthly or daily progress notes are required is very confusing. In many cases, the ISP states monthly. This is a system wide problem within the program. The ISPs' that I reviewed, stated that progress was to be monitored by monthly progress notes and monitoring. However, if monitoring had been completed as stated in the ISP, then we would have been made aware that our progress notes were not compliant with ODP's bulletin 00-07-01 long ago. If all parties involved in the process were in compliance with the ISP, the frequency requirements of progress notes would not be an issue at this late date.

**Recommendations:**

**Finding #1-** All timesheets and progress notes are reviewed for accuracy by three people, the payroll employee, billing clerk and the office manager.

**Finding #2-** Comfort Keepers has received authorization and approval from the franchisor to create new timesheets for employees who provide waiver services. These new timesheets do not reflect companionship or housekeeping. Due to homecare state licensing requirements, and since we provide respite care, companionship care and assistance with Activities of Daily living our old timesheets reflect those services. The State of Pennsylvania Department of Health approved the timesheets of our agency for homecare licensure purposes. In addition, this is what the franchisor required. However, because we

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also provide these services for consumers of the MR waiver program, we are still required to be licensed by the State of Pennsylvania as a homecare agency.

All employees will be trained regularly on ISP goals and outcomes for the consumers they support. We have already had one round of training and will go through our next round of training within the next few months. In the future, training will be performed quarterly.

**Finding # 3** – Although the services provided by Comfort Keepers are non-intermittent in nature, excluding respite care, and a monthly progress note is acceptable, Comfort Keepers has redesigned the progress notes from monthly to daily notes. A copy of the new progress note format is enclosed for your review (Page 7).

**Finding #4** – Comfort Keepers is reviewing all Individual Support Plans for all of our consumers. Upon review, Comfort Keepers is creating its own plan that will address goals, strategies for implementation and measures of success. These plans will ensure that all goals are clear and specific to each consumer. A sample copy is attached for your review (Pages 8-9).



<b>Consumer Name:</b>	<b>Date of birth:</b>
<b>Caregiver Name:</b>	<b>Diagnosis:</b>
<b>Contact Information:</b>	<b>Plan Year: 2011-2012:</b>
<b>Address:</b>	<b>Supports Coordinator:</b>
	<b>Service Provided: Home &amp; Community Habilitation</b>
<b>Persons Authorized to Sign Timesheet:</b>	<b>Days Specified for Service Delivery:</b>
•	
•	

\_\_\_\_\_ resides in Northeast Philadelphia with his mother and father. He came to the United States in 2003 from India. Although his brother \_\_\_\_\_ no longer lives with the family he is still very involved and should be the primary contact for services. \_\_\_\_\_'s parents do not speak English however \_\_\_\_\_ can speak and understand basic words. His first language is Malayalam which is why it is important for \_\_\_\_\_ to work with a caregiver that he can communicate with most effectively. According to his family \_\_\_\_\_ learns best by example and follows verbal instructions very carefully. \_\_\_\_\_ is independent in most of his personal care although he may need several prompts. He is able to get himself a small snack from the kitchen, however \_\_\_\_\_ has diabetes so it is important that his diet is monitored. Currently \_\_\_\_\_ is taking medication to control his diabetes and thyroid and does not have any known allergies. \_\_\_\_\_ likes things to be very neat and orderly and does not like when things are moved. He is always described by others as very kind and gentle. He is most often seen with a big smile especially when he gets the opportunity to play sports, watch television, take a walk or drum. Currently \_\_\_\_\_ attends the PATH workshop several days a week and enjoys going and spending time with several close friends.

<b>Habilitation Goals -</b> Priority areas for improvement. Consider:	<b>Outcome Action as Written in the ISP:</b>
<ul style="list-style-type: none"> <li>• Socialization skills</li> <li>• Health and Safety</li> </ul>	

<p><b>Strategies for Implementation</b></p> <p><b>Socialization Skills:</b></p> <ul style="list-style-type: none"> <li>• Encouragement to interact with members of his church by greeting them and introducing himself.</li> <li>• Encouragement to say hello to server when dining at a restaurant and order his own meal whether it be verbally or by pointing to menu item.</li> <li>• Caregiver will encourage ____ to hand money to cashier when making purchases at the grocery store and mall</li> <li>• Caregiver will encourage ____ to verbalize what items he wants at the grocery store, rather than just pointing.</li> <li>• Caregiver will encourage ____ to contact friends made at the PATH workshop outside of the program to arrange social activities.</li> <li>• Caregiver will encourage ____ to participate in supervised activities with others while at the park.</li> <li>• Caregiver will work with ____ to identify appropriate individuals to interact with such as cashiers and business employees and to avoid strangers.</li> <li>• Caregiver will encourage ____ to verbalize his personal needs, which will thus increase socialization and reduce health and safety risks.</li> <li>• Caregiver will reinforce safety skills in the community by always showing ____ to cross streets at the corner and stop at red-lights and stop signs.</li> </ul>	<p><b>Strategies for Implementation</b></p> <p><b>Health and Safety:</b></p> <ul style="list-style-type: none"> <li>• Caregiver will reinforce safety skills in the community by always showing ____ to cross streets at the corner and stop at red-lights and stop signs.</li> <li>• Caregiver will practice safety with ____ when riding in vehicles by first instructing him to put on his seatbelt.</li> <li>• Caregiver will encourage ____ to make healthy dietary decisions and aim to teach him to make good decisions so he can manage his diabetes.</li> <li>• Caregiver will work with ____ to dial 911 in case of an emergency.</li> <li>• Caregiver will encourage ____ to write his full name.</li> <li>• Caregiver will work with ____ to say his name when prompted.</li> </ul>
<p><b>Processes for collection of data</b></p> <p><b>Identify:</b></p> <ul style="list-style-type: none"> <li>• Daily Progress Notes</li> <li>• Annual Review Team Meeting</li> </ul> <p><b>Timeline for review and revision of plan</b></p> <p>Individual Support Plan will be re-evaluated at minimum annually.</p>	
<p><b>Measures of Success</b></p> <ul style="list-style-type: none"> <li>• ____ will speak with at least one member of his church at every visit.</li> <li>• ____ will order his food from the server whenever dining in a restaurant.</li> <li>• ____ will always hand money to cashier when making purchases with little to no prompting.</li> <li>• ____ will verbalize at least two of the items he wants at the grocery store while shopping.</li> <li>• ____ will have at least one conversation with caregiver whenever working together on any topic that lasts at least two minutes.</li> <li>• ____ will participate in one activity a month at the park or another setting, weather permitting that allows him to interact with peers.</li> <li>• ____ will arrange social activity with friends outside of PATH at least twice a year.</li> <li>• ____ will no longer need prompting to put on his seatbelt in the car.</li> <li>• ____ will decide on his own meal or snack selection once a week, with only monitoring by family.</li> <li>• ____ will successfully write his name twice a month.</li> </ul>	



**Comfort  
Keepers**

*P. O. Box 375, Huntingdon Valley, PA 19006  
Phone: (215) 885-9140 Fax: (215) 885-9143*

**AFFIDAVIT**

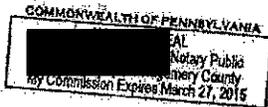
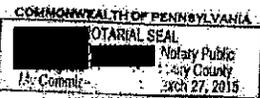
I, [REDACTED] hereby depose and say this 19th day of September, 2011:

1. I am the mother of [REDACTED]

2. On March 15, 2010 and March 16, 2010 I approved and authorized that all hours worked by [REDACTED] for my [REDACTED] are true and correct.



Sworn to and subscribed before me  
this 19th day of Sept. 2011.





**Comfort  
Keepers**

P. O. Box 375, Huntingdon Valley, PA 19006  
Phone: (215) 885-9140 Fax: (215) 885-9143

AFFIDAVIT

I, [REDACTED] hereby depose and say this 19th day of September, 2011:

1. I am an employee of Comfort Keepers located in Jenkintown, PA.
2. I am the aide that provides Home and Community Habilitation as outlined in the Individual Support Plan for [REDACTED]
3. On March 15, 2010, I assisted [REDACTED] with her shower and we dressed together. We worked on making breakfast and I assisted her with eating. We went for a walk outside and then we came home and prepared lunch.

On March 16, 2010, I assisted [REDACTED] with her shower and we dressed together. We worked on making breakfast and I assisted her with eating. We went for a walk outside and then we came home and prepared lunch.



Sworn to and subscribed before me  
this 19th day of Sept, 2011.



Notary Public:

COMMONWEALTH OF PENNSYLVANIA  
NOTARIAL SEAL  
[REDACTED] Notary Public  
Springfield Twp., Montgomery County  
My Commission Expires March 27, 2015



**Comfort  
Keepers**

P.O. Box 375, Huntingdon Valley, PA, 19006  
Phone: (215) 885-9140, Fax: (215) 885-9143

AFFIDAVIT

I, [REDACTED] hereby depose and say this 21st day of September, 2011:

1. I am the aide who provides Home and Community Habilitation as outlined in the Individual Support Plan for [REDACTED]
2. On October 25, 2010, I supervised [REDACTED] during night hours because of his Epilepsy and Anxiety that he experiences. In addition, I changed his diapers as needed through the night. I also bathed him and prepared his meals. Helped [REDACTED] because he is unable to hold his utensils.
3. On October 26, 2010, I supervised [REDACTED] during night hours because of his Epilepsy and Anxiety that he experiences. In addition, I changed his diapers as needed through the night. I also bathed him and prepared his meals. Helped [REDACTED] because he is unable to hold his utensils.
4. On October 27, 2010, I supervised [REDACTED] during night hours because of his Epilepsy and Anxiety that he experiences. In addition, I changed his diapers as needed through the night. I also bathed him and prepared his meals. Helped [REDACTED] because he is unable to hold his utensils.
5. On October 28, 2010, I supervised [REDACTED] during night hours because of his Epilepsy and Anxiety that he experiences. In addition, I changed his diapers as needed through the night. I also bathed him and prepared his meals. Helped [REDACTED] because he is unable to hold his utensils.

[REDACTED]  
Aide for [REDACTED]

Sworn to and subscribed before me  
this 21<sup>st</sup> day of Sept 2011.

[REDACTED]  
Notary Public

COMMONWEALTH OF PENNSYLVANIA  
[REDACTED]  
Notary Public  
[REDACTED] County  
My Commission Expires March 27, 2015



**Comfort  
Keepers**

P.O. Box 375, Huntingdon Valley, PA, 19006  
Phone: (215) 885-9140 Fax: (215) 885-9143

AFFIDAVIT

I, [REDACTED] hereby depose and say this 21st day of September, 2011:

1. I am the mother of [REDACTED]
2. On the dates of October 25, 2010, October 26, 2010, October 27, 2010 and October 28, 2010, I approved and authorized that all hours worked by [REDACTED] for my son, [REDACTED] are true and correct.

Sworn to and subscribed before me  
this 21st day of Sept 2011.



Notary Public

COMMONWEALTH OF PENNSYLVANIA  
[REDACTED] Notary Public  
[REDACTED] County  
My Commission Expires March 27, 2015



**Comfort  
Keepers**

*P.O. Box 375, Huntingdon Valley, PA 19006  
Phone: (215) 885-9140 Fax: (215) 885-9143*

**AFFIDAVIT**

I, [REDACTED] hereby depose and say this 19th day of September, 2011:

1. I am an employee of Comfort Keepers located in Jenkintown, PA.
2. I am the aide who provides Home and Community Habilitation as outlined in Individual Support Plan for who [REDACTED]
3. On December 30, 2010, I worked with [REDACTED]. We worked on how to dress appropriately for the day. I also assisted Jerald with his shower and shaving.
4. On December 31, 2010, we worked on picking out something special to wear to go out for the holiday. I also assisted [REDACTED] with his shower and shaving.



Sworn to and subscribed before me  
this 19th day of Sept. 2011.



Notary Public

COMMONWEALTH OF PENNSYLVANIA  
 NOTARY PUBLIC  
 [REDACTED], Notary Public  
 City of Philadelphia, Montgomery County  
 My Commission Expires March 27, 2015.



**Comfort  
Keepers<sup>SM</sup>**

P. O. Box 375, Hattingdon Valley, PA 19006  
Phone: (215) 885-9140 Fax: (215) 885-9143

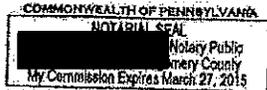
**AFFIDAVIT**

1. I, [REDACTED] hereby depose and say this 19th day of September, 2011:
2. I am the sister and Legal Guardian for [REDACTED]
3. On December 30, 2010 and December 31, 2010 I approved and authorized that all hours worked by [REDACTED] for my brother, [REDACTED] are true and correct.



Sworn to and subscribed before me  
this 19<sup>th</sup> day of Sept, 2011.

[REDACTED]  
Notary Public





**Comfort  
Keepers**

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Phone: (215) 885-9140 Fax: (215) 885-9143*

**AFFIDAVIT**

I, [REDACTED] hereby depose and say this 19th day of February, 2011:

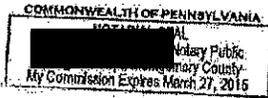
1. I am the aide that provides Home and Community Habilitation as outlined in the Individual Support Plan for [REDACTED]
2. On February 19th, 2011, I assisted [REDACTED] with encouraging her to participate out in the community by walking with her in the mall so she was able to smile and interact with people.
3. On February 19<sup>th</sup>, 2011, I assisted [REDACTED] with eating dinner at a restaurant.



Sworn to and subscribed before me  
this 23<sup>rd</sup> Day of Sept. 2011.



Notary Public





**Comfort  
Keepers**

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**AFFIDAVIT**

I, [REDACTED] hereby depose and say this 19th day of September, 2011:

1. I am the mother of [REDACTED]

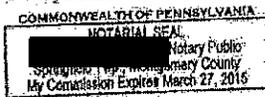
2. On November 20, 2010 and November 21, 2010, I approved and authorized that all hours worked by [REDACTED] or my son, [REDACTED] are true and correct.



Sworn to and subscribed before me  
this 19th day of Sept., 2011.



Notary Public





**Comfort  
Keepers**

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Phone: (215) 885-9140 Fax: (215) 885-9143

**AFFIDAVIT**

I, [REDACTED] hereby depose and say this 20<sup>th</sup> and 21<sup>st</sup> day of November, 2010:

1. I am the aide that provides Home and Community Habilitation as outlined in the Individual Support Plan for [REDACTED]
2. On November 20<sup>th</sup>, 2010, I assisted [REDACTED] out in the community by walking around at a Market.
3. On November 21<sup>st</sup>, 2010, I assisted [REDACTED] out in the community by taking a walk outside in his neighborhood and then we came [REDACTED] and prepared lunch.



Sworn to and subscribed before me  
this 26<sup>th</sup> day of Sept 2011.



Notary Public

